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EXTRAORDINARY

PART II—Section 3

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MINISTRY OF FINANCE (REVENUE DIVISION).

NOTIFICATIONS

(CENTRAL EXCISES)

New Delhi, the 15th April 1953

S.R.O. 689.—In exercise of the powers conferred by sections 6, 7 and 37 of the Central Excises and Salt Act, 1944 (I of 1944), the Central Government hereby directs that the following amendments shall be made to the Central Excise Rules, 1944:

In the said Rules—

I. In Chapter V, after Section "E.I. Cloth", the following shall be inserted, namely,—

SECTION E.II—TEA

96H.—*Package tea; looser tea account.*—Every manufacturer of Package Tea shall maintain a stock account in the proper form, or in such other form as the Collector may in any particular case allow, of loose tea utilized in the production or manufacture of Package Tea, and shall enter in such account, at the end of each day, the particulars as required in the form, of operations conducted by the manufacturer on that day. The manufacturer shall keep such account available for inspection by any officer at all reasonable times, and shall preserve the account for at least twelve months after it has been filled up.

II. In the Table appended to rule 176, for the existing entry 3A, the following entry shall be substituted, namely,—

3A. (1) Package Tea as defined in item 14 of the Act:

| A manufacturer of Package Tea, | Rupees |
|---|---|
| (i) who manufactures more than 50,000 lbs. of such tea, | One hundred during the twelve months preceding the 30th day of |
| (ii) who manufactures more than 10,000 lbs. but not more than 50,000 lbs. of such tea, | Fifty |
| (iii) who manufactures not more than 10,000 lbs. of such tea | |
| (2) Tea not otherwise specified, as defined in item 14 of the Act, and manufactured in factories not operated by power: | September prior to the year for which the licence is to be granted. |
| A manufacturer | Ten |
| (i) who manufactures more than 1,000 lbs. of such tea | Ten |
| (ii) who manufactures more than 200 lbs. but not more than 1,000 lbs. of such tea | Five |
| (iii) who manufactures not more than 200 lbs. of such tea | One |

III. In the Table of Forms at the beginning of Appendix I, after entry 55, the following entry shall be inserted, namely:—

55-A Daily Account of loose tea utilized in the production of Package Tea. 96H R.G.-17

IV. In Appendix I, after Form R.G.-16, the following form shall be inserted, namely,—
Central Excise Series No. 55-A.

FORM R.G.-17

Daily Account of loose tea utilized in the Production of 'Package Tea'

(Rule 96H)

| Date | Loose tea | | | | | | | | | |
|------|-----------------|------|-------------------|------|--------------------|--|-----------------------------------|------|-----------------|------|
| | Opening balance | | Quantity received | | From whom received | | Issued for blending and repacking | | Closing balance | |
| | No. of packages | lbs. | No. of packages | lbs. | | | No. of packages | lbs. | No. of packages | lbs. |
| 1 | 2 | 3 | 4 | 5 | 6 | | 7 | 8 | 9 | 10 |

Tea blended and repacked*

| Opening balance | | | Manufactured | | | | Cleared | | | | Closing balance | | |
|-----------------|-----------------------------|-----------------|-----------------------------|-----------------|-----------------------------|-----------------|-----------------------------|-----------------|-----------------------------|-----------------|-----------------------------|----------------|--|
| Package tea | Tea not otherwise specified | Remarks | |
| No. of packages | lbs. | | |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 24 25 26 27 | |

*Particulars in column 11 to 26 need not be given separately for each type or size of package produced after blending and repacking.

[No. 11.]

S.R.O. 690.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts the following excisable goods from so much of the duty leviable thereon as is in excess of one anna per lb. net, namely—

- (a) Tea packed in any kind of container containing more than 60 lbs. net of tea;
- (b) Tea
 - (i) packed in any kind of container containing not more than 60 lbs. net of tea, which is lying in stock on the 15th day of April, 1953, in any premises where tea is so packed or in any premises appurtenant thereto, and which is in a fully packed condition and ready for marketing; or
 - (ii) which is lying in stock on the said day in any such premises as is referred to in (i) above, and which is packed on or after the said day in any kind of container containing not more than 60 lbs. net of tea;

Provided that duty has been paid on the tea referred to in sub-paragraph (b) before the said day at the rate then in force under the Central Excises and Salt Act, 1944 (I of 1944).

[No. 12.]

S.R.O. 691.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (I of 1944), the Central Government hereby directs that the following amendment shall be made to the Central Excise Rules, 1944.

In the said Rules—

- (a) in rule 197, after the words "and the accounts", the following words shall be inserted, namely,—
"and may at any time require the owner to furnish such information relating to the stocks as he may deem fit and make a physical check of such stocks, and"
- (b) in rule 198, for the words "wilfully gives", the words "refuses or fails to give or wilfully gives" shall be substituted.

[No. 14.]

E. RAJARAM RAO, Joint Secy.

